



File your Federal and Georgia tax returns —at the same time— using the TeleFile toll-free number in your Federal TeleFile tax package from the IRS.

Just follow these steps...

Step 1—

Complete the top portion of your Federal TeleFile Tax Record contained in the Federal TeleFile Tax Package you receive from the IRS.

Step 2—

Complete the Georgia TeleFile Tax Record (On Page 5 of this package.)

Step 3—

Call IRS TeleFile . . . toll-free, 24 hours a day. (The telephone number is in your Federal TeleFile tax package.)

Step 4—

Keep your Federal and Georgia TeleFile Tax Records for your files.

(Do not mail tax records to the IRS or to Georgia.)

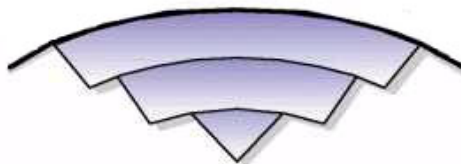
**State of Georgia
Department of Revenue**

2004 TeleFile Tax Record and Instructions

Replaces your Georgia Form 500 or 500EZ



Georgia



You can TeleFile if you...

- ✓ **Are single or married filing joint with no dependents**
- ✓ **Are eligible to file your Federal Return by TeleFile**
- ✓ **Can claim the Low Income Credit**

The IRS and Georgia Department of Revenue have developed a filing program that allows you to TeleFile your Georgia Income Tax Return at the same time you TeleFile your Federal Income Tax Return.

This 2004 Georgia Income Tax Return packet is mailed to you based on the type of return you filed for 2003.

Read the instructions carefully to make sure you have the correct form. If you cannot TeleFile, see Page 3 or contact the Georgia Department of Revenue for forms and assistance or visit our website at

www.gatax.org



TeleFile... It's quick, It's easy, It's convenient.

Plus, it saves money and speeds up your refund!

Are You Eligible to File Your Georgia Tax Return with TeleFile?



You can file your Georgia return with TeleFile only if:

- ✓ You qualify to claim the low income credit.
- ✓ You are eligible to TeleFile your Federal tax return. **(See the IRS TeleFile tax package.)**
- ✓ You have no more than ten (10) W-2's.
- ✓ You have received the IRS Federal TeleFile tax package and the Georgia TeleFile tax package. (You cannot file the Georgia return by TeleFile if you have not received the IRS TeleFile tax package.)
- ✓ You meet all Georgia requirements:
 - * You were a Georgia resident for all of 2004.
 - * Georgia was the only state that withheld state income taxes on your W-2's.
 - * You are single and claim only yourself, or married filing jointly and claim yourself and your spouse.
 - * You do not itemize your Georgia deductions.

How Does Federal/State TeleFile Work?

File your Federal return and Georgia return by phone, at the same time, using the IRS TeleFile toll-free number. Contact the IRS if you are eligible to TeleFile but did not receive the Federal TeleFile package.

- 1 Complete the top half of the Federal tax record** found in the Federal TeleFile tax package you received from the IRS.
- 2 Complete Line A of the Georgia tax record** if you choose to deposit your refund directly into your bank or credit union account.
- 3 Call IRS TeleFile toll-free, 24 hours a day.**
(The telephone number is listed in the Federal Telefile tax package.)
- 4 Keep your Federal and Georgia tax records.**
(Do not mail tax records to IRS or the Georgia Department of Revenue.)

Who is Required to File a Georgia Return?

You are required to file a Georgia Income Tax Return if any of the following apply:

- a) You are required to file a Federal Income Tax Return.
- b) You have income subject to Georgia Income Tax but not subject to Federal Income Tax.
- c) Your income exceeds the amounts for standard deduction and personal exemptions.

These requirements apply as long as your legal residence is Georgia even if you are temporarily absent from the state. **A full-year Georgia resident is taxed on all income regardless of the source and regardless of where derived. Georgia residents are allowed a credit for taxes paid to a nonresident state.**

Donations to Special Funds

Breast Cancer, Prostate Cancer and Ovarian Cancer Research Program Fund. Cancer claims the lives of almost 14,000 Georgians each year. Most of these deaths are preventable. Your tax-deductible donation helps fund the most innovative and promising research in Georgia for breast, prostate, and ovarian cancer. Use TeleFile to make a donation, or mail your donation to the Georgia Department of Human Resources, Two Peachtree Street NW, Room 27-240, Atlanta, GA 30303-3142. **Mobilizing Georgia. Immobilizing Cancer.** For more information, visit www.georgiacancer.org.

Georgia Fund for Children and Elderly. Donations to this fund help provide vital services to many of Georgia's special-needs citizens. Your tax-deductible donation supports programs for preschool children with health, educational and emotional needs, as well as services for the elderly such as home-delivered meals and transportation to medical appointments. Use TeleFile to make a donation, or mail your donation to the Georgia Department of Human Resources, Two Peachtree Street NW, Room 27-295, Atlanta, GA 30303-3142. For more information, call the Children Trust Fund at 404-206-6037 or the Division of Aging Services at 404-657-5253.

Wildlife Conservation Fund. The Nongame Wildlife and Natural Heritage Section is funded entirely through donations and grants. This Section is committed to protect and conserve Georgia's nongame wildlife, including bald eagles, sea turtles, songbirds, and other animals that are not hunted, trapped, or fished. Your tax-deductible donation helps to support that effort. Use TeleFile to make a donation, or mail your donation to the Georgia Department of Natural Resources, 116 Rum Creek Drive, Forsyth, GA 31029. **Together we can Give Wildlife a Chance.** For more information, visit www.georgiawildlife.com.

Greenspace Trust Fund. This fund provides funds for land conservation that will preserve Georgia as an attractive place to live, protect our natural resources, and increase the State's economic competitiveness. Your tax deductible donations help support this effort. Make a donation on your tax return, or mail your donation to the Georgia Department of Natural Resources, Real Estate Office, 2 Martin Luther King, Jr. Drive SW, Suite 1454 East, Atlanta, Georgia 30334. **If you take care of the land, the land will take care of you.** For more information, visit www.gadnr.org.

Frequently Asked Questions & Answers About TeleFile

How long will it take to receive my refund?

The earlier you TeleFile your tax return, the quicker you will receive your refund. Taxpayers who TeleFile usually receive their refunds in 21 days or less. Please wait at least 21 days after filing your return before inquiring about the status of your refund.

I am unable to TeleFile my Federal return. What do I do now?

You can file your Federal and State returns electronically by:

- a. Using a professional tax preparer to file both your Federal and State returns; or
- b. Filing on-line with approved tax software. Approved software companies are listed on our website at www.gatax.org.

I used TeleFile to file my Federal return but not my Georgia return. What should I do now?

You can file a paper return or file your return electronically. Visit our website at www.gatax.org for a list of companies that provide "state only" electronic filing software.

Do I need to mail a paper copy of my Federal or Georgia return if I use TeleFile?

No.

What form should I use to mail my payment if I owe tax?

Mail your payment along with a 525-TV Payment Voucher. Failure to mail your payment with this voucher could cause an error in, or delay the processing of, your payment. A 525-TV Payment Voucher is available on Page 7.

What should I do if I forgot to include the payment with my payment voucher?

Write your social security number and the tax year on your check or money order and mail it to:
Georgia Department of Revenue, Processing Center, P.O. Box 105246, Atlanta, GA 30348-5246

What if I file or pay later than April 15, 2005?

You may be charged late filing and payment penalties as well as interest.



You should have all W-2's from all jobs that paid you in 2004 prior to making the call. During the call, TeleFile will ask you for the amount of state income tax withheld (Box 17 on Form W-2) and the Employer's state ID number (Box 15 on Form W-2). Round all money amounts to the nearest whole dollar. Below is an example of a Form W-2.

Note: If you have more than one W-2, enter information from one at a time. TeleFile accepts up to ten (10) W-2's.

a Control number		22222		Void <input type="checkbox"/>		OMB No. 1545-0008					
b Employer's identification number				1 Wages, tips, other compensation		2 Federal income tax withheld					
c Employers's name, address, and ZIP code				3 Social security wages		4 Social security tax withheld					
				5 Medicare wages and tips		6 Medicare tax withheld					
				7 Social security tips		8 Allocated tips					
d Employee's social security number				9 Advance EIC payments		10 Dependent care benefits					
e Employee's first name and initial		Last name		11 Nonqualified plans		12a					
				13 Statutory <input type="checkbox"/> Retirement <input type="checkbox"/> Third-party <input type="checkbox"/> employee plan sick pay		12b					
				14 Other		12c					
						12d					
f Employee's address and ZIP code				17 State income tax		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	
15 State Employer's state ID number GA				16 State wages, tips, etc.							

Form **W-2** Wage and Tax Statement

2004

Department of the Treasury - Internal Revenue Service

Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return

Questions about your Georgia tax refund?

Call the Refund Inquiry Section at (404) 656-6286 to inquire about the status of your refund. If you live inside Georgia but outside the metro Atlanta dialing area, call the toll-free number at 1-800-338-2389. Calls to the toll-free number within the metro Atlanta dialing area will not be accepted. If you live outside Georgia, call toll-free at 1-877-602-8477. Please wait at least 21 days before calling. For other refund information, contact the Taxpayer Services Division Director's Office at (404) 417-4300.

Questions about income tax issues?

If you receive a notice or letter from the Georgia Department of Revenue, call the number listed on that document. If you need additional information or assistance, call the Taxpayer Information Programs and Services (TIPS) line at 404-417-4477 or 1-877-602-8477.

Georgia TeleFile Line-by-Line Instructions...

A Direct Deposit of Refund - You can choose to have your refund deposited directly into your bank account. If the direct deposit information is incorrect, the direct deposit request will be rejected and a paper check issued. If you choose direct deposit on your Federal return, you do not have to complete Line A. Your State refund will be automatically direct deposited.

Routing Number - The routing number must contain nine digits and begin with the numbers 01 through 12 or 21 through 32.

Account Number - The account number can contain up to 17 numeric characters. Hyphens, spaces, and special characters should be omitted. Leave any unused boxes blank.

The image shows a sample check from ANYPLACE BANK. The check is addressed to Robert Johnson and Debra Johnson at 123 Main Street, Anyplace, GA 00000. The bank name and address are ANYPLACE BANK, Anyplace, GA 00000. The check number is 1234. The routing number is 120120012 and the account number is 2120268620. The check is for the amount of \$1234.56. The words 'SAMPLE' are printed twice on the check. Two circles are drawn around the routing and account numbers, with lines pointing to the text 'Routing Number' and 'Account Number' above them.

Note: The Routing and Account numbers may appear in different places on your check.

B Lines B through E - Do not complete these lines before calling. TeleFile will compute these line items and tell you what amounts to write on Lines B through E. The TeleFile phone number is on the Federal TeleFile Tax Record that you received from the IRS. You must complete the top half of your Federal TeleFile Tax Record before calling.

F Contributions - Do not complete these lines before calling. TeleFile will tell you where to enter the amounts you wish to contribute on Lines F-1 through F-4. Do not mail a separate check for contributions. If you are due a refund, subtract your contribution from your refund amount and enter the total on Line G. If you owe tax, add your contribution to your payment and enter the total on Line H. If you want to mail your contribution directly to the fund, see page 3 of this booklet for additional information.

G Amount of Your Refund - TeleFile computes and tells you the amount of your refund, if any. Your refund will be mailed to you at the address on your Federal tax record, or direct deposited into your bank account.

H Amount You Owe - TeleFile computes and tells you the amount you owe, if any. Mail your check or money order with the payment voucher on Page 7. Failure to use this voucher could cause an error in, or delay the processing of, your payment. You must remit the balance due by April 15, 2005 to avoid interest and late payment penalties. Please write your social security number and "Georgia Income Tax 2004 TeleFile" on your check or money order.

Confirmation Number - Stay on the telephone until you receive a TeleFile Confirmation Number. This number confirms that your return has been filed. If you hang up before receiving a confirmation number, or if TeleFile tells you that you cannot file by phone, you may submit a paper return or file electronically. You can obtain Form 500 or 500EZ and instructions by downloading them from our website at www.gatax.org or by calling 404-417-6011.

Keep This Document For Your Tax Records. Do Not Mail!

GEORGIA INDIVIDUAL INCOME TELEFILE TAX RECORD

2004



You must complete the top portion of the Federal TeleFile record and Line A of this tax record BEFORE calling the number on your Federal TeleFile Tax Record.

Expecting a refund? Use Direct Deposit

Type of Account: ☐ Checking ☐ Savings

Depositor Account Number

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Make sure you have all your W-2s. TeleFile will ask for the amount of state tax withheld (Box 17 on Form W-2) and the Employer's state ID number (Box 15 on Form W-2) for each W-2.

TeleFile will give you the following information during the call. Please write the amounts in the spaces below.

During the call, enter the amounts reported by TeleFile

B. Georgia Adjusted Gross Income (This is the same as your federal adjusted gross income)

C. Georgia Taxable Income

D. STATE Income Tax Liability

E. Overpayment

You may contribute all or a portion of your refund (See Page 3)

F. Contributions

1. Georgia Wildlife Conservation Fund.....

2. Georgia Fund for Children and Elderly

3. Georgia Cancer Research Fund

4. Greenspace Trust Fund.....

**Do not
mail this
Tax Record**

G. Amount of Your Refund

H. Amount You Owe



Important: You will be required to make the following declaration:



Under penalties of perjury, I declare that to the best of my knowledge and belief, the return information I have provided is true and correct, and includes all amounts and sources of income I received during the tax year.

Wait for the Confirmation Number before you hang up. Write it here.

Confirmation
Number[illegible]Date of
Call

	/	/
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Keep This Document For Your Tax Records. Do Not Mail!



MAIL TO:
Georgia Department of Revenue
Processing Center
P.O. Box 105246
Atlanta, GA 30348-5246

2004

Taxpayer's SSN	Spouse's SSN (if joint or combined return)	First four letters of your Last Name	Tax Year 2004	Vendor Code N/A
NAME AND ADDRESS			Daytime Telephone Number	

DO NOT STAPLE OR PAPER CLIP. REMOVE ALL CHECK STUBS Amount Paid \$ _____

Instructions for the Payment Voucher (525 TV)

1. Only complete this voucher if you owe taxes
2. **Do not** mail your paper return with your voucher and payment if you are filing electronically or by Telefile. Mail only your voucher and payment.
3. Write your Social Security Number on your check or money order.
4. **Do not** use staples or paper clips to attach your check. Remove check stub and keep with your records.

MAIL TO:

Georgia Department of Revenue
Processing Center
P.O. Box 105246
Atlanta, Georgia 30348-5246

Disclosure Consent Declaration

If you choose to use TeleFile to file both your state return and your federal return at the same time on one telephone call, you must first consent to share your federal information with the state. The IRS may then share with the state all of the federal information needed for the filing of your state return. The state may use this information in the same way it uses information provided on a paper return.

The telephone message will tell you how to do the consent during the call using the "Disclosure Consent Declaration". You will be asked to use the IRS Customer Service Number in the IRS tax package to authorize the sharing of information. Once you have agreed to share the information, you may not cancel the agreement.

To download Georgia Department of Revenue tax forms, visit our website at:
http://www2.state.ga.us/departments/dor/inctax/individual_income_tax_forms.shtml



**It's quick!
It's easy!**

It's convenient!

IT'S TELEFILE!



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